

**CLASS "C"**

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**WATER and/or WASTEWATER UTILITIES**

(Gross Revenue of Less Than \$200,000 Each)

***ANNUAL REPORT***

WS857-16-AR

**Sun Communities Acquisitions LLC d/b/a  
Buttonwood Bay Utilities**

EXACT LEGAL NAME OF RESPONDENT

**431-W / 364-S**

Certificate Number(s)

Submitted To The

***STATE OF FLORIDA***



***PUBLIC SERVICE COMMISSION***

**FOR THE**

**YEAR ENDED DECEMBER 31, 2016**



## ACCOUNTANTS' COMPILATION REPORT

Officers and Directors  
Sun Communities Acquisitions, LLC  
Southfield, MI 48034

Management is responsible for the financial statements of Sun Communities Acquisitions, LLC, included in the accompanying Annual Report, which comprise the statement of assets, liabilities, and equity of Sun Communities Acquisitions, LLC, as of December 31, 2016 and the statement of revenue and expenses for the year ended December 31, 2016 in accordance with the requirements of the Public Service Commission of the State of Florida. We have performed a compilation engagement in accordance with Standards for Accounting and Review Services promulgated by the Accounting and Review Services committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying Annual Report.

The financial statements included in the accompanying Annual Report are presented in accordance with the requirements of the Public Service Commission of the State of Florida, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The remaining information not included on the statement of assets, liabilities, and equity and the statement of revenue and expenses has been prepared by management, and we assume no responsibility for such information.

This report is intended solely for the information and use of the Public Service Commission of the State of Florida and management. The report is not intended to be and should not be used by anyone other than these specified parties.

We are not independent with respect to Sun Communities Acquisitions, LLC.

*CJNW CPAs*

CJN&W CPAs  
March 27, 2017

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulator Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page
3. Complete each question fully and accurately, even if it has been answered in previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages
5. Where dates are called for, the month and day should be stated as well as the year
6. All schedules requiring dollar entries should be rounded to the nearest dollar
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceding year ending December 31  

Florida Public Service Commission  
Division of Economic Regulation  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850
11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed

## GENERAL DEFINITIONS

**ADVANCES FOR CONSTRUCTION** - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION** - this account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

**AMORTIZATION** - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

**CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)** - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement or construction costs of the utilities property, facilities, or equipment used to provide services to the public. (Section 367.021 (3), Florida Statutes)

**CONSTRUCTION WORK IN PROGRESS (CWIP)** - This account shall include the cost of water and wastewater plant in process of construction, but not yet ready for services. (USOA)

**DEPRECIATION** - The loss of service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

**EFFLUENT REUSE** - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER)-** (Rule 25-30.515 (8), Florida Administrative Code)  
(a) 350 gallons per day  
(b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or  
(c) The number of gallons which has been approved by the DEP for a single family residential unit.

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER )-** Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

**GUARANTEED REVENUE CHARGE** - A charge designed to cover the utility's costs including, but not limited to, the cost of operation, maintenance, depreciation and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

**LONG TERM DEBT** - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

**PROPRIETARY CAPITAL** - (For proprietorships and partnerships only) - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

**RETAINED EARNINGS** - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

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# **FINANCIAL SECTION**

REPORT OF

Sun Communities Acquisitions LLC d/b/a Buttonwood Bay Utilities

(Exact name of utility)

<u>10001 U.S. 27 South</u>		<u>10001 U.S. 27 South</u>	
<u>Sebring, Fl. 33870</u>		<u>Sebring, Fl. 33870</u>	<u>Highlands</u>
Mailing Address		Street Address	County
Telephone Number	<u>(863) 655-1122</u>	Date Utility First Organized	<u>April, 1981</u>
Fax Number	<u>(863) 655-4501</u>	E-mail Address	<u>LRiley@suncommunities.com</u>
Sunshine State Ine-Call of Florida, Inc. Member No.	<u>35251</u>		

Check the business entity of the utility as filed with the Internal Revenue Service

- Individual   
  Sub Chapter S Corporation   
  1120 Corporation   
  Partnership

Name, Address and Phone where records are located The American Center, 27777 Franklin Road, Suite 200  
Southfield, Michigan 48034-8205 (248-208-2500)

Names of subdivisions where service is provided: Buttonwood Bay Mobile Home Park & R.V. Resort

CONTACTS:

Name	Title	Principle Business Address:	Salary Charged Utility
Person to send correspondence: Alison Tackett, CPA	Assistant Controller	2777 Franklin Road, #200 Southfield, Mi. 48034	
Person who prepared this report: CJN&W CPAs	CPAs	2560 Gulf-to-Bay Blvd. Clearwater, Fl.	
Officers and Managers: Karen Dearing	CFO	2777 Franklin Road, #200 Southfield, Mi. 48034	\$ -

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership In Utility	Principle Business Address:	Salary Charged Utility
Sun Communities Acquisitions, LLC	100%	The American Center 27777 Franklin Road Southfield, MI 48034-8205	N/A

**INCOME STATEMENT**

Account Name	Ref. Page	Water	Wastewater	Other (1)	Total Company
Gross Revenue:					
Residential _____		\$ 115,122	\$ 111,259		\$ 226,381
Commercial _____		9,181	4,438		13,619
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		124,303	115,697	N/A	240,000
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	96,835	114,422		211,257
Depreciation Expense _____	F-5	60,524	26,974		87,498
CIAC Amortization Expense _____	F-8	(7,229)	(4,846)		(12,075)
Taxes Other Than Income _____		13,300	12,912	-	26,212
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		163,430	149,462		312,892
Net Operating Income (Loss)		(39,127)	(33,765)	-	(72,892)
Other Income:					
Nonutility Income _____					-
Interest Income _____		-	-		-
_____					-
Other Deductions:					
Miscellaneous Nonutilty Expenses _____					-
Interest Expense _____		-			-
AFUDC _____		-	-		-
_____					-
_____					-
Net Income (Loss)		\$ (39,127)	\$ (33,765)	N/A	\$ (72,892)



**COMPARATIVE BALANCE SHEET**

Account Name	Reference Page	Current Year	Previous Year
<b>ASSETS:</b>			
Utility Plant In Service (101 - 105) _____	F-5, W-1, S-1	\$ 2,767,675	\$ 2,741,616
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(1,901,944)	(1,814,446)
Net Utility Plant _____		865,731	927,170
Cash _____			
Customer Accounts Receivable (141) _____		11,228	9,737
Other Assets (Specify):			
Deferred Exp Cert Transfer & Acc Costs		19,388	18,073
		-	-
		-	-
		-	-
Total Assets _____		\$ 896,347	\$ 954,980
<b>LIABILITIES AND CAPITAL:</b>			
Common Stock Issued (201) _____	F-6		
Preferred Stock Issued (204) _____	F-6	-	-
Other Paid In Capital (211) _____			
Retained Earnings (215) _____	F-6		
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6	(1,224,703)	(1,151,811)
Total Capital _____		(1,224,703)	(1,151,811)
Long Term Debt (224) _____	F-6		
Accounts Payable (231) _____			3,223
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____	F-7	10,800	10,807
Other Liabilities (Specify):			
Accounts Payable - Assoc Cc		2,089,978	2,060,414
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8	20,272	32,347
Total Liabilities and Capital _____		\$ 896,347	\$ 954,980

**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ 1,477,696	\$ 1,289,979	N/A	\$ 2,767,675
Construction Work In Progress (105) _____				-
Other (Specify) _____	-	-		-
_____				-
Total Utility Plant _____	\$ 1,477,696	\$ 1,289,979	N/A	\$ 2,767,675

**ACCUMULATED DEPRECIATION (A/D) AND AMORTIZATION OF UTILITY PLAN**

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	\$ 761,579	\$ 1,052,867	N/A	\$ 1,814,446
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	60,524	26,974		87,498
Salvage _____				-
Other credits (specify) _____				-
_____				-
Total credits _____	60,524	26,974		87,498
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	-	-		-
Cost of removal _____				-
Other debits (specify) _____				-
_____				-
Total debits _____	-	-		-
Balance End of Year _____	\$ 822,103	\$ 1,079,841	N/A	\$ 1,901,944

UTILITY NAME:

Sun Communities Acquisitions LLC d/b/a Buttonwood Bay Utilitie

**YEAR OF REPORT**  
December 31, 2016

**CAPITAL STOCK (201 - 204)**

	Common Stock	Preferred Stock
Par or stated value per share _____	NA	N/A
Shares authorized _____		
Shares issued and outstanding _____		
Total par value of stock issued _____		
Dividends declared per share for year _____		

**RETAINED EARNINGS (215)**

	Appropriated	Un-Appropriated
Balance first of year _____	N/A	\$ -
Charges during the year (specify):		
Current Year Income _____	-	
_____		
_____		
Balance end of year _____	\$	\$

**PROPRIETARY CAPITAL (218)**

	Proprietor or Partner	Partner
Balance first of year _____	\$ (1,151,811)	N/A
Charges during the year (specify):		
Current year loss _____	(72,892)	
Rounding _____	-	
_____		
Balance end of year _____	\$ (1,224,703)	\$

**LONG TERM DEBT (224)**

Description of Obligation (Including Nomina Date of Issue and Date of Maturity)	Interest		Principal Per Balance Sheet Date
	Rate	# of Payments	
_____	____ %	_____	\$ -
_____	____ %	_____	-
_____	____ %	_____	-
_____	____ %	_____	-
Total _____			N/A

**TAXES ACCRUED (236)**

(a)	WATER (b)	SEWER (c)	OTHER (d)	TOTAL (e)
Income Taxes:				
Federal income tax _____	\$ -	\$ -	N/A	\$ -
State income tax _____	-	-		
Taxes Other Than Income:				
State ad valorem tax _____	-	-		
Local property tax _____	-	-		
Regulatory assessment fee _____	5,594	5,206		10,800
Other (Specify): _____	-	-		
Total taxes accrued _____	\$ 5,594	\$ 5,206		\$ 10,800

**PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES**

Report all information concerning rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever, amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Hawkins, Inc.	\$ 3,525	\$ 5,922	Chemicals
CJN&W CPAs	5,450	5,450	Accounting
A&D Water Systems	7,397	3,651	Chemicals
Badger Meters	-	756	Repairs and Maintenance
J & B Accounting	6,490	5,170	Monthly customer billing service
Sundstrom & Mindlin, LLP	998	997	Legal Consultation
US Water	20,047	63,858	Water & wastewater plant operations, testing & construction
Precision Backflow Prevention	2,065	-	Repairs and Maintenance
Global Engineering & Contracting	-	3,995	Construction and Maintenance
	-	-	
	-	-	
	-	-	
	-	-	

UTILITY NAME: Sun Communities Acquisitions LLC d/b/a Buttonwood Bay Utilitie

**YEAR OF REPORT**  
December 31, 2016

**CONTRIBUTIONS IN AID OF CONSTRUCTION (271)**

(a)	Water (b)	Wastewater (c)	TOTAL (d)
1. Balance first of year _____	\$ 216,940	\$ 227,500	\$ 444,440
2. Add credits during year:	-	-	-
3. Total _____	216,940	227,500	444,440
4. Deduct charges during year _____	-	-	-
5. Balance end of year _____	216,940	227,500	444,440
6. Less Accumulated Amortization _____	(199,742)	(224,426)	(424,168)
7. Net CIAC _____	\$ 17,198	\$ 3,074	\$ 20,272

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)**

Report below all developers or contractors agreements from which cash or property was received during the year	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	\$ -	\$ -
_____	_____		
_____	_____		
_____	_____		
Sub-total _____		NONE	NONE
<b>Report below all capacity charges, main extension charge: and customer connections charges received during the year.</b>			
Description of Charge	Number of Connections	Charge per Connection	
None			
_____			
_____			
Total Credits During Year (Must agree with line # 2 above) _____		\$ -	\$ -

**ACCUMULATED AMORTIZATION OF CIAC**

	Water	Wastewater	Total
Balance First of Year _____	\$ 192,513	\$ 219,580	\$ 412,093
Add Debits During Year: _____	7,229	4,846	12,075
_____	-	-	
Deduct Credits During Year: _____	-	-	
Balance End of Year (Must agree with line #6 above) _____	\$ 199,742	\$ 224,426	\$ 424,168

**WATER  
OPERATION  
SECTION**

**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization_____	\$ 38,693	\$ -	\$ -	\$ 38,693
302	Franchises_____	-	-	-	-
303	Land and Land Rights_____	4,600	-	-	4,600
304	Structure and Improvements_____	65,611	1,600	-	67,211
305	Collecting and Impounding Reservoirs_____	-	-	-	-
306	Lake, River and Other Intakes_____	-	-	-	-
307	Wells and Springs_____	73,275	-	-	73,275
308	Infiltration Galleries and Tunnels_____	-	-	-	-
309	Supply Mains_____	24,484	1,680	-	26,164
310	Power Generation Equipment_____	35,833	-	-	35,833
311	Pumping Equipment_____	27,918	-	-	27,918
320	Water Treatment Equipment_____	149,767	-	-	149,767
330	Distribution Reservoirs and Standpipes_____	331,003	-	-	331,003
331	Transmission and Distribution Mains_____	254,056	-	-	254,056
333	Services_____	101,167	-	-	101,167
334	Meters and Meter Installations_____	347,966	-	-	347,966
335	Hydrants_____	1,194	-	-	1,194
339	Other Plant and Miscellaneous Equipment_____	16,784	2,065	-	18,849
340	Office Furniture and Equipment_____	-	-	-	-
341	Transportation Equipment_____	-	-	-	-
342	Stores Equipment_____	-	-	-	-
343	Tools, Shop and Garage Equipr_____	-	-	-	-
344	Laboratory Equipment_____	-	-	-	-
345	Power Operated Equipment_____	-	-	-	-
346	Communication Equipment_____	-	-	-	-
347	Miscellaneous Equipment_____	-	-	-	-
348	Other Tangible Plant_____	-	-	-	-
	Total Water Plant_____	\$ 1,472,351	\$ 5,345	\$ -	\$ 1,477,696

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

**ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER**

ACCT. NO. (a)	ACCOUNT NAME (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of year (f-g+h=i) (i)
301	Organization	40	-	2.50 %	\$ 12,244	\$ -	\$ 967	\$ 13,211
302	Franchises	-	-	- %	-	-	-	-
304	Structure and Improvements	28	-	3.57 %	23,092	-	2,372	25,464
305	Collecting and Impounding Reservoirs	-	-	- %	-	-	-	-
306	Lake, River and Other Intakes	-	-	- %	-	-	-	-
307	Wells and Springs	27	-	3.70 %	40,984	-	2,714	43,698
308	Infiltration Galleries and Tunnels	-	-	- %	-	-	-	-
309	Supply Mains	32	-	3.13 %	13,486	-	791	14,277
310	Power Generation Equipment	20	-	5.00 %	24,021	-	2,108	26,129
311	Pumping Equipment	20	-	5.00 %	26,028	-	1,642	27,670
320	Water Treatment Equipment	28	-	3.57 %	106,692	-	8,809	115,501
330	Distribution Reservoirs and Standpipes	30	-	3.33 %	146,866	-	11,032	157,898
331	Transmission and Distribution Mains	40	-	2.50 %	115,162	-	6,351	121,513
333	Services	40	-	2.50 %	86,040	-	2,529	88,569
334	Meters and Meter Installations	20	-	5.00 %	157,735	-	20,467	178,202
335	Hydrants	20	-	5.00 %	943	-	30	973
339	Other Plant and Miscellaneous Equipment	10	-	10.00 %	8,286	-	712	8,998
340	Office Furniture and Equipment	-	-	- %	-	-	-	-
341	Transportation Equipment	-	-	- %	-	-	-	-
342	Stores Equipment	-	-	- %	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	- %	-	-	-	-
344	Laboratory Equipment	-	-	- %	-	-	-	-
345	Power Operated Equipment	-	-	- %	-	-	-	-
346	Communication Equipment	-	-	- %	-	-	-	-
347	Miscellaneous Equipment	-	-	- %	-	-	-	-
348	Other Tangible Plant	-	-	- %	-	-	-	-
	Totals				\$ 761,579		\$ 60,524	\$ 822,103

\* This amount should tie to Sheet F-5



**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 29,070
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	2,526
610	Purchased Water	
615	Purchased Power	12,063
616	Fuel for Power Production	
618	Chemicals	10,922
620	Materials and Supplies	416
630	Contractual Services:	
	Billing	4,770
	Operator and Management	
	Testing	3,654
	Other	22,404
640	Rents	
650	Transportation Expense	
655	Insurance Expense	
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	11,010
	Total Water Operation and Maintenance Expense	\$ 96,835 *
	* This amount should tie to Sheet F-3.	

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	818	817	817
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5	1	1	3
1 1/2"	D,T	5.0	2	2	10
2"	D,C,T	8.0	6	5	40
3"	D	15.0			
3"	C	16.0	1	1	16
3"	T	17.5			
Unmetered Customers		1.0			
Other (Specify):					
** D = Displacement C = Compound T = Turbine			<b>Total</b>		
			828	826	886

UTILITY NAME: Sun Communities Acquisitions LLC d/b/a Buttonwood Bay Utilities  
 SYSTEM NAME: Buttonwood Bay

**YEAR OF REPORT**  
 December 31, 2016

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January	-	3,808	-	3,808	4,213
February	-	3,755	-	3,755	2,809
March	-	5,037	-	5,037	2,576
April	-	5,281	-	5,281	4,506
May	-	4,902	-	4,902	3,686
June	-	3,796	-	3,796	3,495
July	-	3,967	-	3,967	3,265
August	-	4,293	-	4,293	3,006
September	-	4,545	-	4,545	2,288
October	-	4,937	-	4,937	3,756
November	-	6,228	-	6,228	3,435
December	-	6,278	-	6,278	5,174
Total for year	N/A	56,827	-	56,827	42,209

If water is purchased for resale, indicate the following:

Vendor N/A  
 Point of Delivery N/A

If Water is sold to other water utilities for redistribution, list names of such utilities below:

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**MAINS (Feet)**

Kind of Pipe (Cast Iron, coated steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
Asbestos/Concrete	1"	250		-	250
Asbestos/Concrete	1 1/2"	200		-	200
Asbestos/Concrete	2"	23,710		-	23,710
Asbestos/Concrete	3"	6,040		-	6,040
Galvanized/PVC	4"	2,550		-	2,550
Galvanized/PVC	6"	1,750		-	1,750
Galvanized/PVC	8"	1,270		-	1,270
				-	

UTILITY NAME: Sun Communities Acquisitions LLC d/b/a Buttonwood Bay Utilities  
 SYSTEM NAME: Buttonwood Bay

YEAR OF REPORT  
 December 31, 2016

**WELLS AND WELL PUMPS  
 (If Available)**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1984	1984		
Types of Well Construction and Casing _____	Steel	Steel		
Depth of Wells _____	1,100'	1,100'		
Diameters of Wells _____	6"	6"		
Pump - GPM _____	450	450		
Motor - HP _____	30	30		
Motor Type * _____				
Yeilds of Wells in GPD _____	.500mgd	.500mgd		
Auxillary Power _____	Diesel Generator	Diesel Generator		
* Submersable, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	Pneumatic			
Capacity of Tank _____	15,000			
Ground of Elevated _____	Elevated			

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>MOTORS</b>				
Manufacturer _____	None			
Type _____				
Rated Horsepower _____				
<b>PUMPS</b>				
Manufacturer _____	None			
Type _____				
Capacity in GPM _____				
Average Number of Hours Operated Per Day _____				
Auxiliary Power _____				

**SOURCE OF SUPPLY**

List for each source of supply (Ground, Surface, Purchased Water, etc)			
Gallons per day of source _____	.500mgd	.500mgd	
Type of source _____	Deep Well	Deep Well	

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility			
Type _____	Chlorination		
Make _____	W&J V-500		
Permitted Capacity (GPD)	1.0mgd		
High service pumping Gallons per minute _____ See Page W-5 _____	Unk		
Reverse Osmosis _____	N/A		
Lime treatment Unit Rating _____	N/A		
Filtration Pressure Sq. Ft. _____	N/A		
Gravity GPD/Sq. Ft. _____			
Disinfection Chlorinator _____	Wallace & Tiernan		
Ozone _____			
Other _____			
Auxiliary Power _____	Diesel Generator		

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary

1.	Present ERC's * the system can efficiently serve	<u>886</u>
2.	Maximum number of ERC's * which can be served	<u>886</u>
3.	Present system connection capacity (in ERC's *) using existing lines	<u>886</u>
4.	Future connection capacity (in ERC's *) upon service area buildout	<u>Utility is built-out</u>
5.	Estimated annual increase in ERC's*	<u>None - Utility is built-out</u>
6.	Is the utility required to have fire flow capacity?	<u>No</u>
	If so, how much capacity is required?	<u>N/A</u>
7.	Attach a description of the fire fighting facilities.	<u>None</u>
8.	Describe any plans and estimated completion dates for any enlargements or improvements of this system. <u>None</u>	
9.	When did the company last file a capacity analysis report with the DEP?	<u>None</u>
10.	If the present system does not meet the requirements of DEP rules, submit the following:	
	a. Attach a description of the plant upgrade necessary to meet DEP rules.	
	b. Have these plans been approved by DEP?	<u>N/A</u>
	c. When will construction begin?	<u>N/A</u>
	d. Attach plans for funding the required upgrading.	<u>N/A</u>
	e. Is this system under any Consent Order with DEP?	<u>No</u>
11.	Department of Environmental Protection ID #	<u>5284075</u>
12.	Water Management District Consumptive Use Permit #	<u>207139</u>
	a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
	b. If not, what are the utility's plans to gain compliance?	<u>N/A</u>

\* An ERC is determined based on one of the following methods:  
 (a) if actual flow data are available from the preceding 12 months:  
 Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.  
 (b) If no historical flow data available are available for use:  
 $ERC = (Total\ SFR\ gallons\ sold\ (omit\ 000) / 365\ days) / 350\ gallons\ per\ day$

**WASTEWATER  
OPERATION  
SECTION**

**WASTEWATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$ 41,438	\$ -	\$ -	\$ 41,438
352	Franchises	-	-	-	-
353	Land and Land Rights	31,000	-	-	31,000
354	Structure and Improvements	81,956	16,719	-	98,675
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	31,470	-	-	31,470
361	Collection Sewers - Gravity	355,867	3,995	-	359,862
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	202,334	-	-	202,334
364	Flow Measuring Devices	3,287	-	-	3,287
365	Flow Measuring Installations	-	-	-	-
370	Receiving Wells	20,464	-	-	20,464
371	Pumping Equipment	124,696	-	-	124,696
380	Treatment and Disposal Equipment	357,662	-	-	357,662
381	Plant Sewers	3,097	-	-	3,097
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant and Miscellaneous: Equipment	15,994	-	-	15,994
390	Office Furniture and Equipment	-	-	-	-
391	Transportation Equipment	-	-	-	-
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	-	-	-	-
	<b>Total Sewer Plant</b>	<b>\$ 1,269,265</b>	<b>\$ 20,714</b>	<b>\$ -</b>	<b>\$ 1,289,979</b>

\* This amount should tie to Sheet F-!

**ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER**

Acct. No. (a)	Account Name (b)	Average Service Life in Years (c)	Average Salvage In Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
351	Organization	40	- %	2.50 %	13,174	-	1,036	14,210
352	Franchises	-	- %	%	-	-	-	-
354	Structure and Improvements	27	- %	3.70 %	32,406	-	3,346	35,752
355	Power Generation Equipment	-	- %	%	-	-	-	-
360	Collection Sewers - Force	27	- %	3.70 %	31,470	-	-	31,470
361	Collection Sewers - Gravity	40	- %	2.50 %	299,264	-	6,516	305,780
362	Special Collecting	-	- %	%	-	-	-	-
	Structures (Lift Stations)	-	- %	%	-	-	-	-
363	Services to Customers	35	- %	2.90 %	182,202	-	5,781	187,983
364	Flow Measuring Devices	-	- %	%	3,287	-	-	3,287
365	Flow Measuring Installations	-	- %	%	-	-	-	-
370	Receiving Wells (Lift Stations)	15	- %	6.70 %	8,725	-	819	9,544
371	Pumping Equipment	15	- %	6.70 %	114,936	-	8,313	123,249
380	Treatment and Disposal Equipment	15	- %	6.70 %	357,662	-	-	357,662
381	Plant Sewers	32	- %	3.10 %	1,018	-	97	1,115
382	Outfall Sewer Lines	-	- %	%	-	-	-	-
389	Other Plant and Miscellaneous							
	Equipment	15	- %	6.70 %	8,723	-	1,066	9,789
390	Office Furniture and Equipment	-	- %	%	-	-	-	-
391	Transportation Equipment	-	- %	%	-	-	-	-
392	Stores Equipment	-	- %	%	-	-	-	-
393	Tools, Shop and Garage Equipment	-	- %	%	-	-	-	-
394	Laboratory Equipment	-	- %	%	-	-	-	-
395	Power Operated Equipment	-	- %	%	-	-	-	-
396	Communication Equipment	-	- %	%	-	-	-	-
397	Miscellaneous Equipment	-	- %	%	-	-	-	-
398	Other Tangible Plant	-	- %	%	-	-	-	-
	Totals				1,052,867		26,974	1,079,841

\* This amount should tie to Sheet F-5



**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	\$ 29,070
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
704	Employee Pensions and Benefits _____	2,526
710	Purchased Wastewater Treatment _____	
711	Sludge Removal Expense _____	32,364
715	Purchased Power _____	12,825
716	Fule for Power Production _____	
718	Chemicals _____	9,573
720	Materials and Supplies _____	154
730	Contractual Services:	
	Operator and Management _____	
	Testing _____	553
	Other _____	27,357
740	Rents _____	
750	Transportation Expense _____	
755	Insurance Expense _____	
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
770	Bad Debt Expense _____	
775	Miscellaneous Expenses _____	
	Total Wastewater Operation and Maintenance Expense _____	\$ 114,422 *

\* This amount should tie to Sheet F-3.

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	818	817	817
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	3	3	24
3"	D	15.0			
3"	C	16.0	1	1	16
3"	T	17.5			
Unmetered Customers		1.0	-	-	-
Other (Specify):					
<b>Total</b>			<b>822</b>	<b>821</b>	<b>857</b>

\*\* D = Displacement  
C = Compound  
T = Turbine

**PUMPING EQUIPMENT**

	#1	#2	#3	#4			
Lift station number _____							
Make or type and nameplate data of pump _____	Hydro-Matic	Hydro-Matic	Hydro-Matic	Hydro-Matic			
Year installed _____	1984	1984	1995	1995			
Rated capacity (GPM) _____							
Size (HP) _____	3HP	3HP	3HP	3HP			
Power:							
Electric _____	x	x	x	x			
Mechanical _____							
Nameplate data of motor _____							

**SERVICE CONNECTIONS**

	6"	6"					
Size (inches) _____	6"	6"					
Type (PVC, VCP, etc) _____	PVC	PVC					
Average length _____	10'	15'					
Number of active service connections _____	840	120					
Beginning of year _____	840	120					
Added during year _____		0					
Retired during year _____	306						
End of year _____	534	426					
Give full particulars concerning inactive connections _____							

**COLLECTING AND FORCE MAINS AND MANHOLES**

	Collecting Mains			Force Mains			
Size (inches) _____	8"	6"		4"			
Type of main _____	PVC	PVC		PVC			
Length of main (nearest foot):							
Beginning of year _____	23715	7,761		5,500			
Added during year _____							
Retired during year _____							
End of year _____	23715	7,761		5500			

**MANHOLES:**

	6"	8"	10"	
Size _____	6"	8"	10"	
Type _____	Precast			
Number:				
Beginning of year _____	87	0	0	
Added during year(1) _____		18	10	
Retired during year(1) _____	12			
End of year _____	75	18	10	

**TREATMENT PLANT**

Manufacturer _____	McNeil	_____	_____
Type _____	Unk.	_____	_____
"Steel" or "Concrete" _____	Concrete	_____	_____
Total Capacity _____	98,000gpd	_____	_____
Average Daily Flow _____	34,767	_____	_____
Effluent Disposal _____	Perc Pond	_____	_____
Total Gallons of Wastewater Treated _____	12,689,800	_____	_____

**MASTER LIFT STATION PUMPS**

Manufacturer _____	Hydromatic	Hydromatic	Barnes Grinder	Barnes Grinder	_____	_____
Capacity _____ (PM)	_____	_____	_____	_____	_____	_____
Motor:						
Manufacturer _____	Hydromatic	Hydromatic	Barnes Grinder	Barnes Grinder	_____	_____
Horsepower _____	3	3	3	3	_____	_____
Power (Electric or Mechanical) _____	Electric	Electric	Electric	Electric	_____	_____

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	2,077,200	NA	2,077,200
February _____	2,000,800	_____	2,000,800
March _____	2,018,400	_____	2,018,400
April _____	1,145,600	_____	1,145,600
May _____	798,300	_____	798,300
June _____	634,700	_____	634,700
July _____	498,700	_____	498,700
August _____	515,100	_____	515,100
September _____	497,400	_____	497,400
October _____	619,600	_____	619,600
November _____	839,000	_____	839,000
December _____	1,045,000	_____	1,045,000
Total for year _____	12,689,800	_____	12,689,800

If Wastewater Treatment is purchased, indicate the vendor:

**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's * that system can efficiently serve.	<u>857</u>
2. Maximum number of ERC's * which can be served.	<u>857</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>857</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>857</u>
5. Estimated annual increase in ERC's * .	<u>None</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.	<u>N/A</u>
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u>No</u>
<u>N/A</u>	
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>N/A</u>
If so, what are the utility's plans to comply with the DEP?	<u>N/A</u>
10. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
11. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will con	<u>N/A</u>
d. Attach plans for funding the required upgrading.	<u>N/A</u>
e. Is this system under any Consent Order of the DEP?	<u>N/A</u>
11. Department of Environmental Protection ID #	<u>FLA014348</u>

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

# CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief

- |              |           |   |
|--------------|-----------|---|
| YES<br>( X ) | NO<br>( ) | 1. The utility is in substantial compliance with the Uniform System C Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code   |
| YES<br>( X ) | NO<br>( ) | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission   |
| YES<br>( X ) | NO<br>( ) | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statements of the utility.  |
| YES<br>( X ) | NO<br>( ) | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents |

ITEMS CERTIFIED

1.	2.	3.	4.
( X )	( X )	( X )	( X )

\_\_\_\_\_  
 (signature of chief executive officer of the utility) \*

1.	2.	3.	4.
( )	( )	( )	( )

  
 \_\_\_\_\_  
 (signature of chief financial officer of the utility) \*

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations  
Class C**

**Company: Sun Communities Acquisitions, LLC d/b/a Buttonwood Bay Utilities**

**For the Year Ended December 31, 2016**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 115,122	115,122	\$ -
Commercial	9,181	9,181	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other (Irrigation)	-	-	-
<b>Total Water Operating Revenue</b>	<b>\$ 124,303</b>	<b>\$ 124,303</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Water Operating Revenues</b>	<b>\$ 124,303</b>	<b>\$ 124,303</b>	<b>\$ -</b>

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations  
Class C**

**Company: Sun Communities Acquisitions, LLC d/b/a Buttonwood Bay Utilities**

**For the Year Ended December 31, 2016**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	111,259	\$ 111,259	\$ -
Commercial	4,438	4,438	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
<b>Total Wastewater Operating Revenue</b>	<b>\$ 115,697</b>	<b>\$ 115,697</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Wastewater Operating Revenues</b>	<b>\$ 115,697</b>	<b>\$ 115,697</b>	<b>\$ -</b>

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

Department of Agriculture  
Bureau of Plant Industry  
Washington, D. C.

PLANT INTRODUCTION REPORT

No.	Name	Origin
1	...	...
2	...	...
3	...	...
4	...	...
5	...	...
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